Virtual Internships in the Business Accounting Curriculum: A Feasibility Study

Genie Black
Arkansas Tech University
School of Business
Russellville, AR 72801
Phone: 479-968-0608
Fax: 479-968-0677
E-Mail: genie.black@mail.atu.edu

Virginia Bachman
Arkansas Tech University
School of Business
Russellville, AR 72801

In memory of Virginia Bachman

Virtual Internships in the Business Accounting Curriculum: A Feasibility Study

Abstract

This study examines student interest in the creation of a virtual internship program in accounting. Surprisingly, student responses to the virtual internship program were highly consistent across GPA, gender and work experience. Almost all respondents indicated they had the skills, knowledge and access to necessary tools to make a virtual internship a success. In general, most of the students recommended that virtual accounting internships should be considered as a viable course for academic credit and that use of online technologies would prepare them for future career endeavors. Students also indicated they would be comfortable with the use of online communication technologies in the course of completing an online accounting internship placement. One concern that emerged from this study was the issue of lack of instructor-student contact in a virtual environment.

Virtual Internships in the Business Accounting Curriculum: A Feasibility Study

Introduction

Research indicates that more college students are completing internships than ever before (Business Wire, May, 2000). Most students (86%) have completed an internship by graduation, and many 968%) have completed two or more internships. The continued increase in the popularity of college internships is equaled by the increased acknowledgement in the business world that internships may be a cost-effective answer to the expenses associated with recruiting new hires. Furthermore, graduates seeking jobs can increase their likelihood of being hired and improve their potential earnings if they have completed an online internship placement.

College internships have long been recognized as important additions to university education across subject areas (e.g., Farinelli & Mann, 1994; Gettys, 1990; Huvard, 1998; Little, 1993; Ovans, 1991; Wolvin & Jamieson, 1974). Many business practitioners consider a career-related internship to be a crucial factor in a student's academic career (Fulmer, 1993). The challenge of creating internships that are effective learning options for students and beneficial to businesses, however, are often debated (e.g., Flesher, Leach, & Westphal, 1996; Hanson, 1984; Ovans, 1991). Corporate professionals and academics alike have acknowledged that students may enter into an internship with impractical expectations (Novak, 1987), have to deal with sexual harassment at the internship site (Bowen & Laurion, 1994), and cope with inconsistencies in evaluation and grading (Ciofalo, 1988; Weitzel, 1992). Furthermore, educators recognize that it may be more difficult to create and maintain academic standards for internship placements (e.g., Muller, 1989; Cheslik, 1989), and that for an internship program to be successful it is requisite that students receive continual guidance and feedback from both the practitioner and the instructor (Ross, 1990).

Synchronous and asynchronous communication technologies may help alleviate some of the problems associated with directing and appraising student internships. Instructors recognize that technology use for teaching can augment pedagogy (e.g., Althaus, 1997, Laurillard, 1987; McComb, 1994) and assist students in locating job placement in today's competitive job markets (e.g., Palmer, Collins, & Roy, 1995/1996). The opportunity to offer virtual internships using computer-mediated communication is particularly promising when the internship placement is valued as an academic class worthy of pedagogical improvement. New communication technologies in instruction can enhance discussion and debate in the virtual classroom (Hiltz, 1986; McComb, 1994; Shedletsky, 1993a), allows collaboration from any place at any time (Lopez & Nagelhout, 1995), and provides students with new avenues for experiential learning (Bartel, 1995; Cohen, 1995; Mascolini, 1995; Shedletsky, 1993b). Virtual classroom technologies may also improve group cohesion among participants (Durham, 1990; Smeltzer, 1986); decrease the anxiety that may come with communication requirements (Coombs, 1993); advance students' perceptions of virtual learning environments (Alavi, 1994; Althaus, 1997); increase dissemination of information (Benson, 1994; Rowland, 1994; Ryan, 1994); and broaden access to community/university resources (Acker, 1995). Results from a research study by Althaus (1997) suggests that the use of virtual discussion as a supplement for in-class discussion

can aid students in earning higher grades and enhance student learning. These results imply that virtual communication technologies may boost the student's internship experience by providing virtual communication in faculty-student and student-student relationships.

Businesses today are becoming more and more accepting of virtual internship programs (PR Newswire, 1999). Johnson and Company created one of the first virtual internships for college students. Their program allows students to obtain real-world work experience in a business environment anytime, anyplace, and at any pace. Participants in virtual internship programs have the flexibility of working from home or school using personal or campus computing facilities. As long as the student has a phone, Internet and fax, he/she can work from virtually anywhere. Instructors can meet with their interns online to provide guidance and feedback. Most significantly, virtual internships eliminate geographical barriers and let students gain expertise and learning from instructors and business professionals from any where. (http://www.joandco.com/nb/clients/joco/default.asp).

Interns not only work remotely; they work on their own schedule. This allows the intern to complete other college courses while gaining valuable work experience related to their career goals. They communicate and collaborate in a virtual workspace - no matter where they live or what time zone they are in. Completing a virtual internship is relevant satisfying and ambitious. Interns are virtually linked with the institution and the world of work. The curriculum through a virtual internship program finds a formal method of bringing the reality of the world of work into the educational process. Benefits to the student include working on real-life problems in a "real" workspace, enhancing their placement opportunities after graduation and earning money while they learn. Industries benefit from having (a) the interns/faculty work on real world projects which make a direct contribution to industrial productivity, (b) direct access to the faculty experts in the participating college/university and (c) virtual employees at minimal cost. Finally, benefits to the college/university include (a) faculty development through their involvement with the interns in the on-going real-time projects in the industry, (b) feedback from the industry on the curriculum and (c) consultancy opportunities.

Internships are recognized as important components of higher education, combining classroom learning and experiential learning (Clitero & Levenson, 1986; Stanton, 1992; Shipp, Lamb, & Mokwa, 1993). Employers in need of maximizing the potential value of new hires seek prospective workers who have significant and relevant work experience (Swift & Kent, 1999). Thus, students who have completed an internship have an "edge" over other college graduates vying for the same positions (McDaniel & White, 1993; Kaman & Kretovics, 1999). Post-internship benefits include receiving more job offers (Pianko, 1996) and locating the first job sooner (Henry, Razzouk, & Hoverland, 1988).

Unfortunately, many students must work a full- or part-time job in addition to school and family responsibilities. The thought of completing a traditional internship for these students is daunting. By using virtual resources, however, these students can avoid scheduling conflicts while gaining valuable experience in the real world of work. Electronic classroom resources such as chat rooms and e-mail allow faculty to support and guide interns with an immediacy and frequency impossible to match in face-to-face meetings or telephone exchanges. Asynchronous electronic message boards enable interns to submit assignments, read the work of others, comment on the

contributions of others and share advice and experiences while off-campus. By learning to use relevant virtual communication tools for messaging, interns add to their stockpile of tools that today's businesses deem necessary for workplace success (Business-Higher Education Forum, 1997).

Method

Subjects. Thirty-seven students enrolled in undergraduate business courses at a four-year university participated in this study. All participants were majoring in a business degree-granting program of study. Each participant completed a Virtual Accounting Internship Interest Inventory during class time.

Instrument. A Virtual Accounting Internship Interest Inventory (Appendix A) was developed to examine student perceptions of the feasibility of an online accounting internship program. The survey included demographic items and statements designed to tap into student perceptions of (a) their interest in a virtual accounting internship program, (b) virtual knowledge preparedness, (c) virtual skill preparedness and (d) personal characteristics. A five-point Likert scale response format was used for all survey items except for the demographic items. Response formats for benefits, virtual skills and job skills ranged from strongly disagree (SD) to strongly agree (SA). Personal characteristics were rated using a three-point scale ranging from high (1) to low (3).

Data Collection. Students completed the Virtual Accounting Internship Interest Inventory either in the classroom or online. Data were collected over one year.

Results

The majority of respondents were between the ages of 20 and 24 years (59%); were sophomores, juniors or seniors (26%, 37% and 25% respectively), had an overall GPA of 2.0 – 2.5 (31%) or 2.51 – 2.99 (39%) and had held one (27%) or more (66%) jobs. The group was nearly evenly split based on gender (male = 47% and female = 53%). The majority of students were management/marketing majors (39%) and accounting majors (37%).

Overall frequencies for survey items are presented in Table 1. The majority of respondents indicated that a virtual accounting internship (VAI) would give them an opportunity to learn about careers (95% Strongly Agree/Agree) and that a VAI will give them a positive outlook regarding going into accounting as a career choice. Respondents also strongly agree/agree that requirements for admission to an accounting virtual internship should be the same as for any other internship (93%). Seventy-seven percent strongly disagree/disagree that they would be better off taking additional courses rather than completing a virtual internship. In addition, respondents indicated that they prefer working independently (82%) and setting their own work schedules (100%).

With respect to respondent's ability to perform tasks required in an online environment, they strongly agreed/agreed that meeting deadlines was not a problem (77%), that they have good communication skills (74%), they see projects through to completion (86%), work well without

direct supervision (70%), are self-motivated (72%), are good at time management (61%), are goal-oriented (68%) and adapt well to change (70%). When asked about their knowledge of virtual tools, respondents strongly agreed/agreed that they have adequate knowledge of e-mail (100%), attaching documents (93%), using Word (92%), using the Internet ((95%), using BlackBoard (99%), posting assignments to BlackBoard (81%), faxing documents (68%) and knowledge of virtual environments (71%). Respondents were less sure about their knowledge of online research (10%, 32%, 35%, 13%: strongly disagree to strongly agree, respectively).

Respondents also indicated that they have the skills needed to work in a virtual accounting internship. Greater than 90 percent of respondents responded strongly agree/agree to being able to work independently, use good interpersonal communication skills online, follow virtual instructions, and follow policies and procedures. In addition, over 90 percent of all respondents strongly agreed/agreed that they have adequate access to the following tools necessary for an online accounting internship: a PC system, Internet service, common software packages, e-mail, a fax system, a long-distance telephone system, borrowing privileges at a university and online periodicals research databases.

Only 54 percent strongly agreed/agreed that they were able to pace themselves with respect to workload, twenty-nine percent indicated that other commitments would interfere with a virtual accounting internship and 39 percent reported that their home environments were not free from distraction. Twenty-eight percent indicated that working in a virtual office would be a culture shock for them.

Fifty-six percent of respondents would prefer to complete an in-person orientation prior to beginning a virtual accounting internship, sixty-eight percent would not be willing to complete a virtual accounting internship without pay and 41% suggested that an online internship format could have a negative impact on their performance. In contrast, most respondents indicated a high (37%) or medium (44 %) desire/willingness to take on virtual assignments, a high (41%) or medium (39%) potential for success in a virtual accounting internship, a high (34%) or medium (39%) to work independently in a virtual environment and eighty-nine percent stated that they have the ability needed to communicate effectively online. Respondents further indicated that they were dependable (81%), delivered a high quality of work (79%), and were high in honesty and integrity (79%).

Table 1
Overall Frequencies

Overall Frequencies in Percents

		SD	D	A	SA
1.	An accounting virtual internship would give me an opportunity to learn about what a career in my major area of study really entails.	0	5	33	62
2.	I would be better off taking additional courses				

	instead of completing a virtual internship.	59	16	7	18
3.	An accounting virtual internship will give me a positive outlook regarding going into this field of work for my career choice.	12	13	39	11
4.	Requirements for admission to an accounting virtual internship should be the same as for any other internship.	0	0	7	93
5.	I prefer working independently.	8	9	33	49
6.	I prefer setting my own work schedule.	0	0	22	88
7.	Meeting deadlines would be a problem for me in An accounting virtual work environment.	77	9	5	8
8.	I have good written communication skills.	12	22	43	31
9.	I see projects through to completion.	4	9	37	49
10.	I work well without direct supervision.	12	17	30	40
11.	I am self-motivated.	15	12	33	39
12.	I am able to pace myself.	19	27	36	18
13.	I am good at time management.	18	20	32	29
14.	I set aside time each day for completion of important tasks.	6	17	33	44
15.	My work area at home is free from distractions.	23	16	29	31
16.	Other commitments would interfere with an Online accounting internship.	41	29	12	17
17.	I respond to e-mail quickly.	5	8	44	31
18.	Working in a virtual office would be a culture shock for me.	44	27	16	12
19.	I am goal-oriented.	10	19	35	33
20.	I am comfortable with non-specific work assignments.	28	24	21	25
21.	I adapt well to change.	9	20	51	19

I have adequate knowledge of _____ to allow me to perform

successfully in a virtual accounting internship program.		SD	D	A	SA
22.	e-mail	0	0	0	100
23.	attaching documents in e-mail	1	5	14	79
24.	MicroSoft WORD	4	3	45	47
25.	the Internet	2	2	37	58
26.	BlackBoard	0	0	49	50
27.	virtual environments	22	15	32	29
28.	online research	19	32	35	13
29.	posting assignments on BlackBoard	4	12	22	59
30.	faxing documents	9	23	44	24

I have adequate access to _____ to allow me to perform successfully in a virtual internship program.		SD	D	A	SA
31.	a PC system	1	1	27	68
32.	Internet Service	0	3	22	75
33.	common software packages	0	5	19	76
34.	e-mail	0	0	19	80
35.	a fax system	33	16	32	18
36.	a long-distance telephone system	0	3	8	88
37.	borrowing privileges at a university	0	0	0	100
38.	online periodicals databases	2	7	18	71
39.	I am able to work independently.	2	1	42	51
40.	I have good interpersonal communication skills.	9	11	33	46
41.	I can easily follow instructions for work assignments.	5	8	20	65
42.	I am comfortable following policies and procedures.	7	9	29	51
43.	I would prefer to complete an "in-person" orientation program before starting a virtual internship.	22	13	27	39
44.	I would be willing to complete a virtual internship without pay just to get some "real world" experience.	47	21	26	5
45.	An online internship course format would have a negative impact on my performance.	39	19	29	12
46.	I would be uncomfortable working in a virtual environment.	46	24	12	16
47.	A virtual internship will entail more work than a traditional internship.	29	33	21	15
48.	A virtual internship will lack the structure I need to succeed in the course.	37	21	32	9

For each of the following, indicate your level of each characteristic. If you feel you have a high level of a characteristic, circle 1; for a moderate level, circle 2; for a low level, circle 3

PERSONAL CHARACTERISTICS	High	Medium	Low
49. Desire and willingness			

to take on virtual assignments.	57	24	17
50. Potential for success in a virtual internship.	41	39	19
51. Ability to work independently in a virtual environment.	34	39	15
52. Willingness to work through an assignment to completion.	38	47	13
53. Ability to communicate online.	89	7	3
54. Ability to learn online.	37	29	24
55. Dependability.	81	13	5
56. Quality of Work.	79	12	8
57. Work Attitude.	43	39	17
58. Integrity/honesty	79	15	5
59. Judgment	66	21	2
60. Imaginativeness/Resourcefulness.	24	45	30
61. Professionalism.	60	28	11

62. Age

a.	<20 years	13
b.	20-24 years	59
c.	25 or older	26

63. Class Standing

a.	Freshman	11
b.	Sophomore	26
c.	Junior	37
d.	Senior	25
e.	Graduate Student	0

64. Overall GPA

a.	<2.0	1
b.	2.0-2.5	31
c.	2.51-2.99	39
d.	3.0-3.5	19
e.	3.51-4.0	10

65. Gender

a.	Male	47
b.	Female	53

66. Work Experience

a.	Have never worked	4
b.	Have had one job	27
c.	Have had 2 or more jobs	66

67. Major

a.	Management/Marketing	39
b.	Economics/Finance	12

c. Accounting 37
d. Business Education 7
e. Other (specify) _____

Comments: _____
_____
_____

T-tests were conducted to test for differences by GPA ($t = 2.38$, $p < .05$), gender ($t = 5.69$, $p < .05$), and work experience ($t = 8.97$, $p < .01$). Based on these results, a four-way analysis of variance (potential for success in a virtual internship, desire and willingness, ability to work independently in a virtual environment, ability to communicate online) was conducted for GPA, gender and work experience. The analyses tested for main effects and two-way interactions. Due to empty cells or a singular matrix, higher order interactions were suppressed.

For GPA, the ANOVA yielded a significant main effect for potential for success in a virtual internship ($F = 6.19$, $p<.01$) and a significant two-way interaction effect for potential for success in a virtual internship and ability to communicate online ($F = 4.89$, $p<.01$). Results suggest that as GPA increases, the perception of success in a virtual internship and success in communicating online also increases. There were no significant differences for gender or work experience.

Table 2

Analysis of Variance

GPA

Variables	SS	df	MS	F
Source				
Main Effects:				
• Potential for success (Var 1)	15.4	1	15.4	6.19*
• Desire and willingness (Var 2)	9.1	2	4.40	NS
• Work independently (Var 3)	11.2	1	11.2	NS
• Communicate online (Var 4)	8.9	2	4.45	NS
Two Way Interaction:				
• Var 1 X Var 4	3.6	2	.97	4.89*

* p < .01

If the students' perceptions and their performance in a virtual classroom are similar to those of students in a traditional classroom, then it can be assumed that the virtual class was as effective as the face-to-face class (Ryan, 2000). It is important to note, however, that several students who completed the survey indicated in the comments section that they were concerned about a lack of student-faculty interaction in a virtual accounting internship.

Discussion

Based on the results of this survey, it would seem that the time is ripe for instructors and institutions to begin designing virtual accounting internships. Student interest is high, even from those students indicating some reservations about such issues as instructor contact, a distraction-free environment for working in a virtual environment and the potential for the culture shock of learning and working in a virtual environment. Furthermore, studies that have examined virtual and face-to-face courses have consistently reported that the performance of students in virtual classrooms is not significantly different from the performance of students in face-to-face classrooms. Virtual instruction is an important and hotly debated issue in higher education. Many faculty and schools are involved in using virtual instruction as a means of course delivery. Virtual instruction is the latest of several technological approaches, and it reflects the move toward virtual learning (St. Pierre, 1998).

Virtual learning in accounting is not limited to the education sector. For example, CPAs agree that professional growth greatly enhances CPA credentials (Seay, Rudolph & Boldt., 1998). As a result, the AICPA and all fifty state boards have established some type of mandatory CPE requirement. In fact, virtual CPE offerings have become an inexpensive and easy approach to meet the CPE and similar requirements. Today, virtual CPEs are becoming the norm. They are efficient -- no travel costs a minimum of time spent nonproductively. In addition, the cost to take a virtual CPE test is significantly lower than costs for the traditional, in-person form of continuing education. As a result, CPAs who opt to complete the CPE from the large number of virtual CPE vendors save time and money without giving up quality.

In addition, virtual accounting is becoming a common commodity. For example, your four-partner CPA firm based in Houston is on a deadline to prepare an audit. One partner is in Boston, one is traveling to Atlanta and you are in Philly. The four of you must collaborate on the audit but are uncomfortable with using non-secure and inadequate methods such as e-mail for such a complex task. Fortunately, you have the option to select from several virtual office suites which give you access to the technology you need to work on the same assignment, at the same time from different locations. Web sites such as Zoho (http://www.zoho.com), Google Docs & Spreadsheets (http://docs.google.com), AjaxOffice (http://ajaxoffice.sourceforge.Net, ThinkFree (www.thinkfree.com) and GOffice (www.goffice.com) can manage the collaboration required to complete such a task.

Experienced instructors are aware of the benefits of virtual learning for the student, the instructor and the school. While accounting internships can benefit from virtual environments, instructors must be careful to select students with appropriate levels of competency for the specific virtual accounting internship placement. Virtual experience and learning allows interns to see the link between book-learning and the real world. They can achieve this in a virtual environment that offers interns an expedient approach. Furthermore, students who would otherwise be unable to participate in an accounting internship due to travel and/or financial expenses will be eligible for participation through virtual learning. The virtual experiences can be molded to allow interns to develop and rehearse the skills they will need in the real-world environment.

References

Acker, S. R. (1995). Space, collaboration, and the credible city: Academic work in the virtual university. *Journal of Computer-Mediated Communication [On-line], 1*(1). http://www.ascusc.org/jcmc/vol1/issue1/acker/ACKTEXT.HTM. Accessed November 2007.

Alavi, M. (1994). Computer-mediated collaborative learning: An empirical evaluation. *MIS Quarterly, 18*, 159-174.

Althaus, S. L. (1997). Computer-mediated communication in the university classroom: An experiment with on-line discussions. *Communication Education, 46*, 158-174.

Bartel, K. (1995). Applying multiple communication channels to business communication classes. *Business Communication Quarterly, 58*, 12-13.

Benson, T. (1994). Electronic-network resources for communication scholars. *Communication Education, 43*, 120-128.

Business Wire, May, 2000Bowen, M., & Laurion, S. (1994). Incidence rates of sexual harassment in mass communications internship programs: An initial study comparing intern, student, and professional rates. (Report No. CS508696). Syracuse, NY: ERIC Clearinghouse on Information & Technology (ERIC Document Reproduction Service No. ED 374485).

Cheslik, F. E. (1989). *Professional internships: The use of a valuable learning experience* Report No. CS506992). Syracuse, NY: ERIC Clearinghouse on Information & Technology (ERIC Document Reproduction Service No. ED316889).

Clitero, J., & Levenson, L. (1986). Successful internship requires appropriate interaction between school, firm and students. Marketing Educator, 5(3), 3.

Ciofalo, A. (1988). *A prospective on internship grading problems and a solution* (Report No. CS506238). Syracuse, NY: ERIC Clearinghouse on Information & Technology (ERIC Document Reproduction Service No. ED298557).

Cohen, L. (1995). SimBiz. *Business Communication Quarterly, 58*, 13-14.

Coombs, N. (1993). CMC: The medium and the message. *Electronic Journal of Communication [On-line], 3*. Available: http://www.cios.org/getfile\COOMBS_V3N293. Accessed November 2007.

Durham, M. (1990). Computer conferencing, students' rhetorical stance and the demands of academic discourse. *Journal of Computer Assisted Learning, 6,* 265-272.

Flesher, J., Leach, S., Westphal, L. (1996). Creating effective internships. *Performance improvement, 35,* 22-25.

Farinelli, J. L., & Mann, P. (1994). How to get the most value from your internship program. *Public Relations Quarterly, 39*, 35-37.

Fulmer, H. W. (1993). *Public relations internships: Bridging the classroom-boardroom gap* (Report No. CS508273). Syracuse, NY: ERIC Clearinghouse on Information & Technology (ERIC Document Reproduction Service No. ED361763).

Gettys, C. M. (1990). *Internship paved the way for first year positions*. (Report No. SP032760). Syracuse, NY: ERIC Clearinghouse on Information & Technology (ERIC Document Reproduction Service No. ED326523).

Hanson, J. (1984). Internships and the individual: Suggestions for implementing (or improving) an internship program. *Communication Education, 33*, 53-61.

Henry, L., Razzouk, N., & Hoverland, H. (1988). Accounting internships: Practical framework. Journal of Education for Business, 64(1), 28-31.

Hiltz, S. (1986). The "virtual classroom": Using computer-mediated communication for university teaching. *Journal of Communication, 36*(2), 95-104.

Huvard, G. S. (1998). Make a summer internship a learning experience. *Chemical Engineering Education, 32*. 48-51.

Kaman, V., & Kretovics, M. (1999). Experience and career focus: A framework for advising and placing business interns. Journal of Career Planning & Employment, 59(2), 32.

Laurillard, D. (1987). Computers and the emancipation of students: Giving control to the learner. *Instructional Science, 16*, 3-18.

Little, S. B. (1993). The technical communication internship: An application of experiential learning theory. *Journal of Business and Technical Communication, 7*. 423-451.

Lopez, E. S., & Nagelhout, E. (1995). Building a model for distance collaboration in the computer-assisted business communication classroom. *Business Communication Quarterly, 58*, 15-20.

McComb, M. (1994). Benefits of computer-mediated communication in college courses. *Communication Education, 43*, 159-170.

McDaniel, S., & White, J. (1993). The quality of the academic preparation of undergraduate marketing majors: An assessment by company recruiters. Marketing Education Review, 3(3), 9-16.

Mascolini, M. (1995). Analysis of an e-mail-based audience. *Business Communication Quarterly, 58*, 11-12.

Muller, W. D. (1989). *College internship program* (Report No. HE023203). Syracuse, NY: ERIC Clearinghouse on Information & Technology (ERIC Document Reproduction Service No. ED316090).

Novak, G. D. (1987). *Selecting and coping with college interns in radio* (Report No. CS506809). Syracuse, NY: ERIC Clearinghouse on Information & Technology (ERIC Document Reproduction Service No. ED311494).

Ovans, G. L. (1991). *An assessment of criteria that will contribute to a desirable industrial internship model for the manufacturing engineering technology program at Ferris State University* (Report No. CE059333). Syracuse, NY: ERIC Clearinghouse on Information & Technology (ERIC Document Reproduction Service No. ED337564).

Novak, G. D. (1987). *Selecting and coping with college interns in radio* (Report No. CS506809). Syracuse, NY: ERIC Clearinghouse on Information & Technology (ERIC Document Reproduction Service No. ED311494).

Palmer, R. D., Collins, R. A., & Roy, P. (1995/1996). Directions in distance education. *Speech Communication Technology [On-line], 10*. http://iml.umkc.edu/comm/faculty/aitken/sct/sct4.htm. Accessed November 2007.

Pianko, D. (1996). Power internships. Management Review, 85(12), 31-33.

PR Newswire, 1999. Johnson & Company. Accessed November, 2007.

Ross, R. G. (1990). *Building a relationship with the agency supervisor: An academic internship coordinator's perspective* (Report No. CS507415). Syracuse, NY: ERIC Clearinghouse on Information & Technology (ERIC Document Reproduction Service No. ED330013).

Rowland, L. M. (1994). Libraries and librarians on the Internet. *Communication Education, 43*, 143-150.

Ryan, S. M. (1994). Uncle Sam online: Government information on the Internet. *Communication Education, 43*, 151-158.

Seay, R, Rudolph, H & Boldt, M., 1998. CPA Vision 2011 and Beyond: Focus on the Horizon, 1998. *Journal of Accountancy*, page 15.

Shedletsky, L. (1993b). Minding computer-mediated communication: CMC as experiential learning. *Educational Technology*, 33(12), 5-10.

Smeltzer, L. (1986). An analysis of receivers' reactions to electronically mediated communication. *Journal of Business Communication, 23*(4), 37-54.

Stanton, M. (1992). Internships: Learn by doing. Occupational Outlook Quarterly, 36(2), 30-33.

Swift, C., & Kent, R. (1999). Business school internships: Legal concerns. Journal of Education for Business, 75(1), 23.

Weitzel, A. (1992). *Assessment in graded speech communication internships* (Report No. CS508051). Syracuse, NY: ERIC Clearinghouse on Information & Technology (ERIC Document Reproduction Service No. ED354553).

Wolvin, A. D., & Jamieson, K. M. (1974). The internship in speech communication: An alternative instructional strategy. *Today's Speech, 22*(4), 3-10.